
WELSH STATUTORY INSTRUMENTS

2013 No. 570

**The Council Tax (Administration and Enforcement)
(Amendment No. 2) (Wales) Regulations 2013**

Amendment of the Council Tax (Administration and Enforcement) Regulations 1992

4. After regulation 5 (information as to deaths) insert—

“Purposes for which a Revenue and Customs official may supply information

5A. The purposes prescribed under paragraph 15B(1) of Schedule 2 to the Act are—

- (a) making a council tax reduction scheme;
- (b) determining a person’s entitlement or continued entitlement to a reduction under a council tax reduction scheme;
- (c) preventing, detecting, securing evidence of or prosecuting the commission of a council tax offence.

Purposes for which information supplied under paragraph 15B may be used

5B. The purposes prescribed under paragraph 15B(3) of Schedule 2 to the Act are any purposes connected with—

- (a) making a council tax reduction scheme;
- (b) determining a person’s entitlement or continued entitlement to a reduction under a council tax reduction scheme;
- (c) preventing, detecting, securing evidence of or prosecuting the commission of a council tax offence;
- (d) any proceedings before the Valuation Tribunal for Wales⁽¹⁾ in connection with a reduction under a council tax reduction scheme.

Purposes for which information supplied under paragraph 15B may be supplied

5C. The purposes prescribed under paragraph 15B(4) of Schedule 2 to the Act are—

- (a) making a council tax reduction scheme;
- (b) determining a person’s entitlement or continued entitlement to a reduction under a council tax reduction scheme;
- (c) preventing, detecting, securing evidence of or prosecuting the commission of a council tax offence.”

(1) The Valuation Tribunal for Wales was established by the Valuation Tribunal for Wales Regulations 2010 (S.I. 2010/713 (W.69)). Relevant amendments were made by S.I. 2013/547 (W.59).